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PROF. S. B. YEARGAN DEAD

The earthly activities of Prof. Samuel B. Yeargan are ended and his noble spirit has returned to God who gave it.

The end came on Saturday evening at his home in Cookeville. While his health had been greatly impaired since last winter when he suffered a severe attack of influenza followed by pneumonia, yet his family and friends had not suspected that death was imminent and his passing away was a great shock to his family and to the entire community.

Prof. Yeargan was reared in Rutherford county and belonged to one of the best families of that county. In 1880, forty years ago, he came to Cookeville to accept the principalship of old Washington Academy, and he had ever since been a citizen of Cookeville. For many years he was principal of the city public school. Later he opened a private school in Cookeville, which he named "The Yeargan Select School". This school he conducted with marked success for several years, during which time hundreds of young men and women from throughout this and the adjoining counties were under his tuition. Later he was principal of the public schools at Monterey, Gordonville and Algood. He also taught for some time in the Central High School, Cookeville. In 1919 he was appointed by Governor Roberts as principal of the Department of Literary Instruction of the Tennessee Industrial school at Nashville and he held this position when he suffered the attack of influenza and pneumonia which finally resulted in his death.

He was seventy years old, but until his illness of last winter he enjoyed splendid health and all of the mental vigor of former years.

No man ever entered more largely into the public life of Putnam county than did Prof. Yeargan. Hundreds of our young men and women received their life's inspiration while they were his students. He was a natural born teacher and a Christian gentleman of the broadest culture. His life was indeed a benediction to this county and community, and his influence will continue to live through the years.

He had been a devoted member of the Methodist church from his young manhood, and was faithful and zealous in all of its activities.

Funeral services were held Monday afternoon at the Methodist church. The service was conducted by the pastor, Rev. A. P. Walker, assisted by Dr. A. J. Colie, pastor of the Presbyterian church. Feeling tributes were paid to the deceased by Rev. Dow A. Ensor, Judge H. D. Whitson, Ernest H. Boyd and Prof. J. M. Hatfield, four of his former pupils, after which Gen. Alfred Algood, a life-long friend, spoke beautifully of the deceased as a devoted Christian and model citizen. Following the

service at the church the remains were borne to the Cookeville cemetery where the interment took place. Many beautiful floral designs and the large audience of sorrowing friends and former students bespoke a community's love.

He is survived by his wife, Mrs. Tina Yeargan, and four children: Reagan L. Yeargan, of Harriman, Mrs. Brent Byrne of Fort Worth, Texas, and Misses Elizabeth and Louise Yeargan of this city, and many relatives in Cookeville and Rutherford county.

METHODIST "PAY UP" WEEK

October 31, to November 7, 1920

At the recent session of the Tennessee Annual Conference at Shelbyville the laymen of the Conference had a most enthusiastic meeting, and talked over the great Centenary Movement; what big and needy things it has already accomplished and what larger things it will accomplish as the money is paid in and works through men and institutions throughout the world. They agreed that the necessary thing to do now is to collect the pledges and so they set a week, October 31st., to Nov. 7, for the paying up of all past due Centenary pledges.

They rejoiced in the fact that the Tennessee Conference is near the head of the list of the Conferences in payment of pledges to date and yet there are many subscribers who have not paid up. Nearly all these will pay when their attention is called to the fact. It was therefore suggested that lists of the delinquents with amounts due be made out by each local church before October 31, and committees be appointed to take these lists and make a personal canvass for the money.

It was also suggested that the pastors and laymen make short talks in every church, Sunday, October 31, on the Centenary "Making Good" and urge all to "pay up" the 40 per cent due on each pledge to date.

This plan has been enthusiastically received by all the Presiding Elders and pastors of the Conference and many thousands of dollars are expected to be collected during the week. Many will "go over the top" the first day, since a number of churches have already organized. The Old Jerusalem Conference is expected to pay in full.

The people pledged enthusiastically and it is believed they will as gladly redeem these pledges. Everyone ought to rejoice to have the privilege of being a partner in so wonderful a work.

PIPPIN

There will be a box supper at Pippin school, and everybody is invited to come.

Harvey Dyer and Thurman Brewington are going to church tonight. School at Pippin is improving fine. H. S. BREWINGTON.

FACTS ABOUT TAX LAW

REPUBLICAN DECEPTION EXPOSED

To the Voters and Taxpayers of Tennessee:

There has been prepared by those in charge of Col. Taylor's candidacy a tabulated statement purporting to show in parallel columns the alleged aggregate of the assessment of the property in each county of the state in 1918, the alleged rate of taxation for that year, and the total taxes paid by each county for 1918; and the alleged aggregate of the assessment in each county for 1920 with the alleged rate and the alleged total of taxes to be paid under the new assessment; and also showing the alleged percentage of increase of taxes in each county in the year 1920 over the year 1918.

Those in charge of Col. Taylor's campaign are undertaking to have this statement carried as a supplement by the newspapers of the State. The entire table is such a fabrication of untruths and deceptions from one end to the other that I cannot permit it to go unchallenged. This table is intentionally deceptive and misleading and deliberately misstates the facts with no intention whatever of disseminating the truth to the voters and taxpayers of Tennessee, but with wilful intent to deceive the voters and profit by such unscrupulous deception.

The column of figures showing the alleged assessment in each county for 1918 is false from one end to the other. It shows only the assessment of realty and personality, excluding entirely the railroad and utility assessment in each county. It is certainly fair to assume and to state that the railroad and utility assessment for 1918, aggregating over \$120,000,000, was deliberately and intentionally omitted from these figures with a dishonest and deceptive purpose, intending to make the percentage of increase in the assessment of 1920 in each county over 1918 a great deal larger than the actual increase is.

The result is that this column of figures shows the total assessment in the State in 1918 to have been \$599,000,000 when as a matter of fact from records made up before Governor Roberts became Governor of Tennessee, the assessment of the whole property in the State that year was in round numbers \$726,000,000. Thus, it will be seen that Col. Taylor's candidacy seeks to deliberately mislead the voters of Tennessee by omitting about \$127,000,000 from the assessment in 1918.

The table published then compares the total tax paid by each county in 1918 with the alleged total tax to be paid in 1920. This table shows the total of all taxes, both state and county, paid in 1918 to have been a little over \$11,000,000, and the alleged total of taxes to be paid in 1920 to be a little over \$16,000,000, or an increase of about \$5,000,000.

This comparison even if the honest figures had been published would be unfair, deceptive and misleading for two distinct reasons.

1. This table is intended to charge Governor Roberts' Administration with all increases of taxes in the State from 1918 to 1920.

2. It is intended to create the impression in the minds of the voters that all increases of county taxes levied by the County Courts for various local purposes is to be charged to Governor Roberts' Administration.

There was an increase in County taxes alone in the various counties in the State of Tennessee in 1919 over 1918 of \$1,845,000. The levies providing for this increase were fixed by the various County Courts in Tennessee on the first Monday in January, 1919, not only absolutely independent of the State Government, but before Governor Roberts was ever inaugurated Governor of Tennessee. It would have been just as fair to have compared the total taxes paid in 1910 with 1920 as to have compared 1918 with 1920, and it would have been just as fair to have charged the present administration with increases in federal taxes, with increases in municipal taxes, or with increases in the taxes of other states of the Union as to have charged his administration with one cent of increase of county taxes either in 1918 or 1919.

According to this table there is a \$1,700,000 increase in county taxes of 1920 over 1919. This added to the increase in county taxes of 1919 over 1918 of \$1,845,000, makes a total increase of County taxes from 1918 to 1920 of about \$3,545,000. Deducting this from the \$5,000,000 alleged increase from 1918 to 1920 would leave \$1,455,000 of which \$986,723 represents the elementary school fund. This amount deducted from the \$1,455,000 leaves \$468,277 increase in state revenue proper.

It should be distinctly borne in mind that the elementary school levy which produces this \$986,723 was voted for in an educational bill passed by the regular session in 1919 more than two months after the Act creating the State Board of Equalization had been passed and the act providing a sliding scale of rates, so

(Continued to next page)

WELCH REPLIES TO MIS-LEADING STATEMENT

My attention has been called to a circular signed by certain Republicans, and distributed over Putnam county, undertaking to criticize, especially the assessment of the Tennessee Central, as compared with real estate in Putnam county.

This circular was signed by: Norman Massa, Oscar Clark, Tice Robbins, F. A. Brown, Hop Bohannon, Dillard Thomas, Walter Stout, M. H. Ellis, J. E. Oliver, E. Y. Gibson, M. E. Lee, J. R. Mott.

These gentlemen know, as every other informed citizen in Putnam county knows, that the purpose of the tax law is to assess all property of whatever kind or character, at its cash value, and no fair, honest man can or will offer any objection to this principle. It is not a question as to whether the Tennessee Central pays more or less under the new assessment than under the old, but the question is whether or not the Tennessee Central is assessed at its full cash value as in other property.

I assume in the beginning that the County Assessor, and the County Board of Equalization has assessed the real estate in Putnam county at its cash value, according to their oaths. As far as our board is concerned, it had practically nothing to do with this assessment, as there were very few appeals, and the assessment stands with these few exceptions just as made by the County Assessor and the County Board of Equalization. This being true, there is only one question involved, and that as stated is whether the Commission has assessed the Tennessee Central at its cash value, just as other properties were assessed.

Our Board, in my opinion, has assessed the Tennessee Central at its full cash value, as the following facts will convince any man, capable and willing to understand simple facts and figures.

The Tennessee Central is assessed as a whole at \$4,382,875.00. The Southern and Illinois Central Railroads own the first mortgage bonds on the Tennessee Central, amounting to \$4,000,000.00 and these bonds are at 4 per cent interest. The Southern and Illinois Central Railroad about four years ago offered to sell these bonds at 55 cents on the \$1.00, or for a total sum of \$2,200,000.00. Since that time no interest has been paid, and the unpaid interest on these bonds at the present is \$722,000.00.

There is outstanding, Receiver's Certificates of \$330,000.00 due the Fourth and First National Bank, which has not been paid, and neither has the interest been paid for the past three or four years. So far this year, the Tennessee Central has a deficit of \$547,000.00, including interest. Not a cent for taxes or interest has been earned. Money was borrowed last year to pay its taxes, and has not been repaid.

On account of the lack of funds the trestles, depots, engines and other property are in bad repair. The Company is short on engines and other rolling stock, and cannot now render the service it should to the shipping and traveling public.

Instead of these twelve gentlemen trying to mislead the public and creating sentiment for the assessment of the Tennessee Central in its present condition at more than its cash value, they could do our Mountain section more good to pursue a broad course by advising, as they term it "an honest deal" for this road, in order that we may have assurance of its being able to exist and continue in some way to serve this section.

It was stated before Judge Sanford about ten days ago by attorneys that the first mortgage bonds of \$4,000,000.00 was the only securities on the Tennessee Central which had or represented any value.

I state the above facts, in order to give some idea as to the value of the Tennessee Central, and if these facts are truthfully stated by me, it will be very easy for any man with average intelligence, to see that the Tennessee Central is assessed for every cent it is worth, and the chances are that the assessment of the Tennessee Central is higher than any other property in Putnam county.

To apply the principle of assessing property on an income base as advocated by Col. Taylor, the Tennessee Central would not be assessed for any amount as it is not making, and has not made a nickel a year.

The circular issued by these gentlemen, advises the voter of Putnam county to vote for Julian H. Campbell, as my successor, as one being pledged by his platform to give the farmer a square deal. There would be no way for Mr. Campbell to protect the farmer any more than he has already been protected, except to assess his property at less than cash value, and to assess the property of the Tennessee Central at more than its cash value, and in order to do this he would have to disobey his oath of office, and as far as I am concerned, if I am required to take care of any class of tax-payer in this way, be it

Farmer, Banker, Railroad or any other class, disregarding my oath of office, I do not desire to be elected, and I do not want the vote of any voter who will expect me to do this.

There is no doubt but that the twelve Republicans who signed this statement are deliberately undertaking to mislead the voter, unless they themselves haven't the intelligence to understand this simple principle of valuation. The circular herein referred to is nothing more nor less than the essence of cheap demagoguery. Respectfully,

—(Advt.)— GEORGE N. WELCH.

Chestnut orchards which have been practically annihilated by a blight of Japanese origin may be restored through efforts of the United States Department of Agriculture. Ten years' experimentation has shown that it is possible to cross the chinquapin, a dwarf chestnut, with the Japanese chestnut, which is blight resistant, and that the hybrid trees thus produced are quite resistant to the disease and yield nuts of good flavor and quality.

TO THE CREDITORS OF RILEY BROWN, DECEASED

The insolvency of the estate of Riley Brown, deceased, having been suggested to the Clerk of the County Court of Putnam County, Tennessee, notice is hereby given, as required by order of said Clerk, to all persons having claims against said estate, to present and file the same at the office of said Clerk in Cookeville, Tennessee, authenticated as required by law, on or before the 3rd, day of January, 1921, or be forever barred. This Oct. 14, 1920.

MARY BROWN, Adm. of the Estate of Riley Brown, Deceased.

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(GRANULES)

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Dissolve instantly on tongue, or in hot or cold water, or vicky. Try at soda fountain.

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ALSO IN TABLET FORM

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SCOTT'S EMULSION

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Mt. View Lodge No. 178, I. O. O. F. met at the usual hour, 7 p. m., Oct. 23, 1920, J. S. Stamps, N. G., presiding, with a good attendance. The usual routine business was disposed of. Bro. L. A. Copeland was reported seriously bad off.

Two petitions for reinstatement were presented and referred to investigating committee.

Bro. H. V. Carr our representative to Grand Lodge made a very interesting report. Some 54 of the children from the I. O. O. F. Home were taken to Grand Lodge at Columbia and rendered a very entertaining program at the close of which there was a silver shower from the audience that greatly interested the children.

Some changes were made in the laws of the order. The Home expenses for the past year have exceeded the receipts and consequently the Home tax has to be increased to be able to keep the order's "nest" in set performing its noble duty. More along this line next week.

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Price 60c at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same that Mr. Morgan had. Foster-Milburn Co. Mfrs., Buffalo, N. Y.—(Advt.)

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Remember only one day of this sale. Don't forget the day.

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In Cookeville at Henry Algood's Drug Store

To Stay
2 Days
ONLY
Wednesday
Thursday



Nov.
3 and 4
1920

DR. D. GARFINKLE

of NASHVILLE, TENN., will be in COOKEVILLE to stay 2 days at Algood's Drug Store, where he will be prepared to test your eyes and fit glasses of the highest quality at the most reasonable price. Dr. Garfinkle is well and favorably known to many people in Putnam County as an expert in fitting glasses satisfactorily, even to the most complicated cases. If your eyes are weak, near-sighted, far-sighted, if your eyes itch, burn, water or feel like you have sand in them, if you see two objects where it is one, if you see spots floating before your eyes, do not neglect to see the most competent optometrist in Tennessee, who has had 34 years' practical experience in the optical profession. If you wish to get your money's worth, and something to suit and please you call on him. EXAMINATIONS ABSOLUTELY FREE AT ALGOOD'S DRUG STORE, COOKEVILLE, TENN. Office Hours from 8 a. m. to 4 p. m.

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